

poses. This was done to keep down taxes and to adjust Cook county state taxes to the other counties in the state. Land values were increased in outlying and suburban areas, but remain about the same after the above stated reduction of 37%, with many glaring irregularities between the districts. On the whole, however costly as it has been, the revaluation of Chicago property for taxing purposes has been a good thing. The tax bills for 1928, it is now announced, will be out May 15, 1930, two years late.

Under the Single Tax, by assessing land values only, the work which will cost \$3,000,000, could have been easily accomplished for \$50,000. Oh, the folly of it all! An honest people can survive dishonest laws; a dishonest people can evade honest laws, but dishonest people can not prosper under dishonest laws.

—GEORGE C. OLCOTT.

## Columbus

IT was some ten years after Ohio had become a state of the Union that the present site of Columbus was selected for the capital. Land speculation figured in its selection, and it has been a dominant factor in the growth and development of the city ever since, as it has in nearly all other cities.

When the site was selected it was forest land with no population, land that the government had sold for \$1.25 an acre. This same land with little or no other change, is today worth many millions, has many millions of dollars of improvements and more than three hundred thousand population upon it.

The syndicate that induced the Ohio Legislature to locate on this site gave ten acres for a penitentiary and ten acres with a capitol and state office buildings to the value of \$50,000.00.

Then on June 18, 1812, began the sale by the syndicate of lots adjoining the State property. These lots were sold for \$50.00 up to \$500.00. In less than five years, many of these lots, 63½x187, sold for more than twice the price paid for them.

Thus from the beginning of Columbus land speculation has proven enormously profitable and while some of its citizens have accumulated wealth through their industry and service to their fellowmen, yet a considerable portion of our wealthy citizens have gained their wealth through the labors of their fellow citizens. The land owners, as such contributing little or nothing to the growth and development of the city, but collecting more and more toll from those who by their industry, service and increase in numbers made the capital city a more and more desirable place in which to live and do business.

The city now has a population estimated at three hundred and twenty-two thousand and their wealth distributed as follows: The figures are quoted from a publication of the Columbus Chamber of Commerce and are not income, but net worth.

\$5,000 to \$50,000 . . . . .	6,008
\$50,000 and over . . . . .	2,463
\$100,000 and over . . . . .	833
\$250,000 and over . . . . .	296

According to this only about one person in thirty-two is worth \$5,000.00, yet Columbus is reported as one of the wealthiest cities, per capita, in the United States.

Statistics show there has been less unemployment here than in other large cities of Ohio. This doubtless is due to the great diversity of its industries and the high character and civic pride of its people, 94% of whom are American born. This is further shown in state and local elections; while elsewhere local and state elections usually ballot forty or fifty per cent. of the registrants in the primaries, Columbus has kept her ratio at eighty to ninety per cent. during the annual elections of the last five years, yet economic conditions have been very unhappy in this city; during the past winter thousands unemployed and dependent on charity. The City Charities Department used up their 1930 appropriation within the first few weeks and were obliged to take some \$30,000.00 from refuse and other funds and doubtless will be obliged to make further appropriation before the end of the year. Probably but few have suffered or will suffer from cold and hunger, but the mental anguish of those who are dependent upon charity and those who see their small possessions growing less and less as the need for shelter and sustenance demands the consumption of their accumulations. The suffering of the latter is intense and wide spread as indicated by the business failures and sheriff's sales of homes. Every week more than one hundred foreclosure sales are advertised by the Sheriff and cover more than two full newspaper pages.

Three daily newspapers open their columns to "Letters from the People" and many letters on "Unemployment" have been published, but the larger number have "Religion or Prohibition" as the subject treated; a few on "Taxation;" among the latter are occasional good Single Tax letters from Howard Holmes of Cleveland, but most of the "taxation" letters are inane and show absolute ignorance of the incidence of taxation.

Heretofore, the Ohio constitution has required taxation of all property by uniform rule at its full value in money. Last fall an amendment to the constitution was adopted that permits classification. It is not much of an improvement and while taxes on personal property may be reduced to a low rate, new taxes will be evolved to make up for this reduction. We have more than one hundred different kinds of taxes in Ohio. The amendment was put over by the real estate interests who have inserted in the amendment a fixed low rate on real estate.

The Public Utilities are somewhat aroused for fear of increased taxation upon them, and justly so, for while they are only tax collectors, the increased cost of their service curtails the use of the service. The insurance companies collect annually more than six million dollars



in taxes from the policy holders of Ohio, and like sums are collected in most every other state in the Union. More than eight million dollars for the U. S. in 1926.

Corporations and public utilities ought to be working with Single Taxers for changes in tax laws, and many of them are favorable to it. Forty years ago when the writer first enlisted in the Single Tax cause, a mere mention of the subject to business and professional associates provoked an attitude of mingled pity and contempt. When Henry George died and the press of the world so generally lauded the character and work of the man, there was a complete and immediate change. Single Tax had become respectable and its followers commendable for sincerity of purpose, but unwise. Today a mention of the subject to thinking men of all classes generally shows they have some knowledge and a sympathetic interest. They "would like to see it tried out."

Some twenty-five years ago Columbus was a center for Single Tax organizations, state and local. A fairly strong local club held weekly meetings in a public hall, but, after realizing that they were paying rent for a debating club of Communists, Socialists, Anarchists, etc., the club as such ceased holding regular meetings. But there is a group of earnest workers for Single Tax who, when occasion permits, come together in furtherance of the cause. In the meantime they endeavor to get outside speakers before local organizations like the Chamber of Commerce, Rotary, Exchange and other clubs.

James R. Brown and others have given a number of Single Tax addresses in recent years, and with favorable results.

Local Single Taxers from time to time have addressed churches and club organizations.

When Henry George last came to Columbus, the writer, with J. S. McLean, visited him at the Chittenden Hotel. While conversing with him on the coming of Single Tax, he stood at a window looking at a building across the street as though unconscious of our presence and said, "It is smoldering like a fire in a building, unseen and apparently unknown, then after a while a flicker of smoke comes out a window or from under the roof, then another puff of smoke and later a cloud of smoke, and then out bursts an enveloping flame that consumes everything in its pathway. That is the way it will come."

The words here written doubtless are very different from those of Mr. George, but the idea made a lasting impression and I can picture him in my mind as he stood by that window in 1896 and can remember looking at that building across the street and expecting the smoke and flame to burst out.

—FRANK H. HOWE.

WE learn that M. Daude-Bancel spoke by wireless from the Eiffel Tower in Paris to an immense audience on the teachings of Henry George.

## A Single Taxer's Journey to the Henry George Congress

ARE you coming to the Henry George Congress, to be held in San Francisco next September? If so, start early, and make the trip with me. Come in your own buzwagon or use the auto stage. There is little satisfaction riding on railroad cars.

A Single Taxer's viewpoint is different from that of the ordinary mortal. Man and his ways are more interesting to him than tall buildings, picture shows or any of the commonplace attractions for multitudes of tourists. You are probably familiar with conditions in the Mississippi Valley and the Single Taxers of Missouri can "show you" that State. When you get into Kansas you will find considerable turmoil over the tax question. That State is the "farthest East" limit of the territory between there and the Pacific where the privileged interests are taking advantage of the sleepy Single Taxers and tightening their tolls upon industry and enterprise.

Now we are in Colorado, the land of privilege, plunder and shotguns. I have already told the readers of LAND AND FREEDOM something about the State Land situation in Colorado. Remember, as soon as you get within the borders of that State, to call on the assessor of every city, town and county through which you pass, and give him a sworn statement as to all the property you have in your handbag or suitcase, and then pay to him the proportion of the annual taxes on that property, for the five minutes or one hour you may be in the particular place. Don't fail in this, for under the tax laws of Colorado, if you should you are likely to be sent to jail. The law provides also that if the assessor neglects to hunt you up, and make you pay, he is subject to a fine of fifty dollars. So, don't imagine it's a highwayman who holds you up on the mainroad, at the entrance to any County or town, and demands your money.

A delightful contrast to this statute affecting the common mudsills of society, is the statute providing for the assessment of the property of the privileged interests! Colorado's tax laws require all public utility corporations to file a complete statement of the property they possess there with the State Tax Commission. The law further provides that these assessments statements must be kept secret by the Tax Commission, and makes it a penitentiary offence for any one to divulge their contents to any person. A singular quirk in the statutes makes every business corporation doing business in two or more counties a public utility for tax purposes. Of course, this secrecy is not designed to promote corruption or to aid privileged taxpayers in hiding their property and avoiding their just share of taxation! I imagine some of the boy legislators of Colorado fear that inquisitive citizens might wish to know if the Rockefeller Colorado Fuel and Iron Works was fairly assessed, or some of the public utilities that